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Chapter 11 –Travel Policy

11.1 Introduction

11.1.1 Purpose

The purpose of this policy is to provide guidelines and specific procedures with regard to incurring and reporting travel expenses for employees and officials for authorized travel expenses incurred in the conduct of state business.

This policy is an “Accountable Plan” for IRS purposes, and as such, employee reimbursements are not reported as pay. “Accountable Plans” require per diem rates be “similar in form to and not more than the federal rate”. The federal rates are established by the U.S. General Services Administration (GSA) each year for the period October 1 to September 30.

Each agency’s management is responsible for control over and approval of travel-related expenditures. Agencies’ internal controls must include policies covering the designation of approving authorities for travel expenditures.

11.1.2 Scope

This policy does not cover every possible situation, but it establishes adequate parameters for employees and officials to make appropriate judgments about the expenditure of state funds. This policy applies to all state employees, agencies, boards, commissions and others, except as excluded below, who are engaged in authorized travel and who expend state funds for travel purposes.

Exclusions:

- Legislative Branch
- Judicial Branch
- School Districts

11.1.3 Travel Authorization

All out-of-state travel that extends beyond one day shall be approved by the designated organization approval authority. All requests shall be made on the "Out-of-State Authorization" form (refer to **Exhibit A**). A copy of the conference or meeting program shall be attached to the form. The authorization form should be submitted to the agency approval authority prior to the traveling day in compliance with agency requirements.

11.1.4 Method of Payment

The primary method of payment for travel expenses is the Delaware PCard. Agencies should refer to **Chapter 12** for information on the PCard Program. The PCard is to be used for authorized expenses for state personnel only and may not be used to charge expenses for family members or others not on official state/agency business. Employees may not use the PCard to charge expenses for others, even with the intent to reimburse the State/agency. Employees must retain all PCard itemized receipts for all PCard transactions. The PCard may not be used for cash withdrawal.

11.1.5 Cancellation

When changes in travel require cancellation or revision of carrier tickets, car rental, or lodging arrangements, the employee must notify the travel coordinator and/or the manager approving travel as soon as possible so the necessary changes can be made. State funds shall not be expended to pay for unused reservations unless the state agency is satisfied that failure to cancel or use the reservation was unavoidable. An explanation for the cancellation should be documented and maintained at the agency.

11.2 Transportation: Common Carrier

11.2.1 General

All trips requiring the use of common carrier must have prior approval by the appropriate authority within the agency.

The mode of travel must be the method most advantageous to the State. Agencies should consider total cost, the most economical use of time of the personnel involved and the requirements of the trip.

The standard for common carrier travel is coach fare. Common carrier should be booked at the lowest available fare consistent with reasonable business travel planning and may be booked from any source.

Travelers should be advised to make travel reservations as far in advance as possible to attain the lowest fares, including non-refundable tickets. Travelers may not specify particular airlines or other carriers to accumulate mileage on promotional plans, such as frequent flyer programs for personal gain.

The PCard may be used to purchase tickets in advance of travel to take advantage of special discount rates (supersaver fares, etc.), or other savings that will accrue to the State (i.e. supersaver discounts).

Note: Most airlines will not give refunds or partial refunds for supersaver airfares.

Baggage charges assessed by airlines are reimbursable to the traveler if and only if the charges are directly related to the work mission. The employee is limited to one checked bag. The need for additional bags must be preapproved by the manager approving travel.

State funds shall not be expended to pay for priority boarding or preferred seating unless it is deemed medically necessary.

Agencies are encouraged to examine the advantage of fares requiring early trip departure or delayed return. The additional cost of meals and lodging for the required extra day(s) stay must be considered when comparing cost.

All common carrier transportation expenses require itemized receipts.

11.2.2 Air Travel

1. Accommodations

When commercial airlines are used as a mode of travel, accommodations should be coach/economy class, unless some other class is more economical.

2. Routing of Travel

All travel shall be by the most economical and direct routes. If a person travels by an indirect route for personal convenience, the extra expense shall be the responsibility of the individual. Reimbursement for expenses shall be based only on the cost of the most economical and direct route.

3. Conference Airfare Arrangements

The conference attendee should always check conference materials to see if special airline discounts are offered. When a special airline discount rate is offered and conferees are instructed to go directly to an airline or a specific travel agency to obtain the discount fare, all fare and file number information should be given to the individual making the reservations. The person making the reservation shall then attempt to obtain the conference rate, government rate or lower rate, for the traveler. If a lower fare is not available, the normal reservation procedure should be used.

11.2.3 Rail Travel

1. Accommodations

When rail travel is the most appropriate mode of transportation, the most economical class accommodations shall be used.

2. Routing of Travel

All travel shall be by the most economical and direct routes. If a person travels by an indirect route for personal convenience, the extra expense shall be the responsibility of the individual. Reimbursement for expenses shall be based only on the cost of the most economical and direct route

11.3 Transportation: Passenger Vehicles

11.3.1 State-Owned Vehicles

State-owned vehicles should be used for out-of-state travel when such use is the most practical and economical mode of transportation, including the cost of tolls, fuel, and parking.

11.3.2 Privately-Owned Vehicles

1. The use of privately owned vehicles for out-of-state travel shall require prior approval of the appropriate organization authority. Reimbursement of private vehicle expenses is at the rate proscribed by the Delaware Code and only for actual and necessary miles traveled.

In considering approval, the approval authority shall take into consideration the cost of alternative modes of travel and the cost of meals and lodging for the additional travel/transit days.

2. When two or more employees travel in a privately owned vehicle, only one mileage reimbursement will be approved.
3. Vehicles from Delaware Fleet Services shall be used for in-state travel, and therefore, reimbursement for use of privately owned vehicles for in-state travel is discouraged. Agencies may allow exceptions to this policy, but in no case, should the total amount reimbursed for in-state mileage to an individual on a single day exceed the Delaware Fleet Services daily rental rate. Board and Commission members are excluded from this provision.

11.3.3 Rental Cars

1. General
The use of a rental car when traveling out-of-state must be justified as an economical need and not as a matter of personal convenience. All rentals should be at the most economical rate per day, including government rates. When traveling in groups, the sharing of vehicles, when practical, should be done to minimize costs.

To ensure the most cost effective rates are available, all approved rental car arrangements must be made in accordance with the Statewide Contract for Nationwide Vehicle Rental Services GSS13694-VEH_RENTAL.

2. Vehicle Size

Whenever possible, compact cars shall be rented or reserved. However, if a larger size vehicle is more economical or more than two travelers are traveling together, the larger vehicle may be appropriate.

3. Insurance

The PCard should be used to pay for rental cars. Use of the PCard provides collision and theft coverage from the card provider. To activate the coverage, the rental transaction must be completed with the PCard and any Collision Damage Waiver (CDW) coverage, which is offered by the car rental company, must be declined. Reimbursements for additional or optional insurance coverage will not be approved.

Domestic and International Vehicle Rental:

- Current Vendors are Hertz, Dollar and Thrifty Brands.
 - Domestic Rental Phone Number: 1-800-654-3131
 - International Rental Phone Number: 1-800-654-3001
- To make reservations, the Agency calls the appropriate phone number (listed above) and reserves the rental vehicle using their Pcard.
- To ensure proper pricing, the Agency must tell the vendor representative at the time the reservation is made to utilize the State of Delaware contract GSS13694-VEH_RENTAL.
- The Pcard used to make the reservation must be presented to the vendor at the time the car is picked up.
- For more information click the link to review the Statewide Contract for Nationwide Vehicle Rental Services GSS13694-VEH_RENTAL
 - http://bidcondocs.delaware.gov/GSS/GSS_13694_AN1rev.pdf

4. Refueling Before Return

To avoid a refueling surcharge, all rental cars must be refueled before returning the vehicle to the rental company. Any surcharges billed to the employee or State must be explained on the reimbursement request.

5. **All rental car expenses require itemized receipts.**

11.4 Per Diem Expenses

11.4.1 General

1. Expenses shall be based on actual expense method.
2. Per Diem Rates
 - a. Delaware agencies will use the rates established by the U.S. General Services Administration (GSA) for locations within the United States and by the U.S. Department of State for foreign areas. The per diem for a location is a

combination of a lodging allowance, meals allowance and incidental expense allowance.

- b. Within the United States, a standard rate is provided for each year and covers all locations.
- c. For example, the standard United States rate, through September 30, 2014, is a maximum of:
 - \$83 for lodging (tax may be claimed in addition to the maximum lodging amount); and
 - \$46 for meals and incidental expenses.
- d. All per diem rates can be found at:
 - (1) United States - <http://www.gsa.gov/perdiem>
 - Rates are set each Federal Fiscal Year - October 1 to September 30. (See **Exhibit B** for a sample of the internet site tables.)
 - (2) Foreign Areas -
http://aoprals.state.gov/content.asp?content_id=184&menu_id=78
 - Rates are set monthly.

11.4.2 Lodging and Meals and Incidentals Expenses (M&IE)

- 1. Lodging
 - a. Lodging costs are authorized when approved official travel is out-of-state, more than 12 hours, and overnight lodging is required.
 - b. Lodging accommodations are priced for single occupancy rooms.
 - c. Accommodations shared with family members or others not on official State/agency business are reimbursable at the single occupancy rate only.
 - d. Accommodations shared with other state travelers should be billed and reimbursed to one traveler. When required, reimbursements to more than one traveler shall be based on a pro rata share as reported on each reimbursement request.
 - e. State travelers may elect to use their personal campers or recreation vehicles, rather than staying in a hotel/motel. When prior approval is received from the appropriate organization authority, the traveler will be reimbursed actual cost, not to exceed the location cost of hotel lodging.
 - f. Agencies have the authority to approve lodging expenses up to 150 percent of the locality lodging per diem rate. To qualify for more than 150 percent of

lodging per diem rate, it requires prior approval from OMB and DOA. (Exhibit D to this policy provides a template to be used for requests that exceed 150 percent of GSA rate.)

- g. **Conference Lodging Arrangements**
When hotel rooms are blocked for a conference, seminar, etc., and a special discounted conference hotel rate is provided, the employee should inform the individual making the reservations. The person making the reservations shall then attempt to obtain the conference rate, government rate or lower rate, for the traveler. If a lower rate is not available, the normal reservation procedure should be used.

All lodging expenses require itemized receipts.

2. Meals and Incidental Expenses (M&IE)

- a. The reimbursement for M&IE is not to exceed the standard locality M&IE rate. To qualify for more than the standard locality rate, it requires prior approval from OMB and DOA.
- b. All expenses, including each individual meal, must be itemized separately.
- c. M&IE is authorized when approved official travel is out-of-state, more than six hours or overnight lodging is required.
- d. M&IE include:
 - (1) **Meals (food, beverage, tax, and tips).** Tips should be reasonable and customary, not to exceed 20%. The total for meals and tips should not exceed the per diem.
 - (2) **Incidental Expenses (fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others).**
 - (3) Meals and Incidental Expenses are not to exceed the location rate, as shown in the following table:

When travel is:		The allowance is:
More than 12 but less than 24 hours		75 percent of the applicable M&IE rate.
24 hours or more, on	Day of departure	75 percent of the applicable M&IE rate.
	Full days of travel	100 percent of the applicable M&IE rate.
	Last day of travel	75 percent of the applicable M&IE rate.

d. Reduced M&IE

If an agency knows in advance a meal is to be provided without cost to the employee, e.g. included in a conference fee; then a reduction to the daily per diem may be made for the appropriate meal as shown in the following table:

	% Reduction to the location rate rounded to the nearest whole dollar
Breakfast	20%
Lunch	24%
Dinner	50%

NOTE: The remaining 6% is related to incidental expenses.

All M&IE require itemized receipts.

11.4.3 Miscellaneous Expenses Authorized to Be Claimed

Authorized expenses include:

- a. Ground transportation, including airport shuttle, taxi or public transit.
- b. Hotel/airport parking and tolls for turnpike, bridges and/or ferries.
- c. Business related telephone calls.
- d. Personal telephone calls.
 - (1) Travel for three nights or less, not to exceed \$10 total.
 - (2) Travel for four nights or more, not to exceed \$20 total per week
- e. Business related use of miscellaneous services.

Miscellaneous services include, but are not limited to, the use of hotel computers, printers, or data services. Use of such services must be preapproved by the manager approving travel. Services must be deemed necessary for the employee to perform required job-related functions.

- f. Gasoline and/or Other Supplies

- (1) When state-owned vehicles are used, the Fleet Services fuel access card is the first method of payment. If the traveler is in a location where the Fleet Services fuel access card is not accepted, the expense is reimbursable, and the PCard may be used. All in-state purchases of gasoline must be made using the Fleet Services fuel access card.
- (2) Emergency repairs incidental to using a state-owned vehicle.

g. Multiple Employee Meal Expense

When multiple employees are having a meal together and more than one meal is being reimbursed, the names of the additional individuals are to be submitted on a schedule itemizing the cost of each individual's meal. Individuals on per diem should have the meal deducted from the individual per diem rate.

All miscellaneous expenses require itemized receipts.

Unallowable expenses include, but are not limited to:

- a. Alcoholic beverages.
- b. Entertainment, not included in the cost of the conference.
- c. Other expenses noted in **Chapter 7 – Purchasing and Disbursements, Section 7.2.2.**

11.4.4 Day Trips, In-state Travel, and Before or After Hours

The meal allowance for out-of-state day trips not requiring overnight lodging, for in-state assignments requiring overnight lodging, and for working before or after hours, is established by the agency. As a general rule, such allowances are not encouraged but may be approved on a case-by-case basis, as long as the amount does not exceed the allowances prescribed herein.

11.5 Travel Expense Reimbursement

Payment for all travel-related, approved expenses should be made using the Delaware PCard. However, in cases where this option is not possible:

- All requests for travel expense reimbursements shall be submitted on the State of Delaware “Personal Expense Reimbursement” (PE) form provided by DOF (see **Exhibit C**). This form and supporting documentation, including required itemized receipts should be submitted to the appropriate organization authority **within seven (7) business days** after the completion of travel.

- Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see **Exhibit E**); however, this form should only be used once the employee has exhausted all reasonable measures for obtaining receipts. PCards may be cancelled due to excessive misuse of this form. Employees may obtain a copy of the Missing Receipt Affidavit form at: <http://extranet.fsf.state.de.us/documents/forms/AP005e.pdf>. If an employee uses this form, it must be attached to the "Personal Expense Reimbursement" form.
- Agency fiscal personnel assigning or receiving account coding of travel expenses should ensure that Travel account codes are used in preparing the Personal Expense Reimbursement.

**STATE OF DELAWARE**
Travel Authorization Form

Employee Name		Date	Proposed Date(s) of Travel TO	
Purpose and Remarks				
Destination		Estimated Cost		
Mode of Travel		A. Mileage (Prior Written Approval) B. Common Carrier C. Lodging Cost D. Tolls, Parking, Taxi, etc. E. Registration Fee F. Other =====		
Lodging				
Appropriation to be Charged				
		Total Cost		
TRIP REPORT				
Activities, Accomplishments, Required Follow-up and Remarks				
Employee Signature		Date		
Supervisor Signature		Date		
Supervisor Name (Print)				
Director Signature		Date		
Director Name (Print)				

EXAMPLE OUT OF STATE LODGING AND PER DIEM RATESFrom <http://www.gsa.gov/perdiem>

Rates are for the period October 1 to September 30

(See internet site for all current rates)

NOTE: If neither the city nor the county is listed on the internet site tables, the location is a standard and uses the standard rate as listed on the internet site.

For October 1, 2011, to September 30, 2012, the standard rate is of \$77.00 for lodging and \$46.00 for meals and incidental expenses (M&IE).

**Example of rates for cities in Connecticut
October 1, 2011 to September 30, 2012**

Primary Destination (1)	County (2, 3)	Max Lodging (exc. taxes)	+	M&IE Rate	=	Max Per Diem Rate (4)	First & Last Day (75% of M&IE)
Standard Rate	Applies for all locations without specified rates	77		46		123	\$34.50
Bridgeport / Danbury	Fairfield	113		71		184	\$53.25
Cromwell / Old Saybrook	Middlesex	81		61		142	\$45.75
Hartford	Hartford	104		56		160	\$42.00
Lakeville / Salisbury	Litchfield	95		66		161	\$49.50
New Haven	New Haven	87		61		148	\$45.75
New London / Groton	New London	97		61		158	\$45.75



STATE OF DELAWARE
Personal Expense Reimbursement

*Required

Business Unit STATE		Voucher ID (system assigned)	*Invoice ID	*Invoice Date	*Goods Received Date	*Voucher Amount \$
*Vendor ID#			INSTRUCTIONS		*EMPLOYEE CERTIFICATION	
E M P L O Y E E			Reimbursement is limited to actual expenses incurred by STATE EMPLOYEES OR OFFICERS ONLY. Receipts are required for common carrier fares, lodging accommodations and for all items which would have required a vendor's bill had the transaction been directly between the agency and the vendor, reason for trip, document entertainment other than self, list destination, and/or daily tabulation of mileage.		I do solemnly swear that the below mentioned expenses were incurred as a necessary expenditure in the conduct of state business and that the representations contained in this form are true and correct.	
					*Employee Signature/Date (No stamped signatures)	

*DATE	*FROM	*TO	AND RETURN	# AUTO MILES	R.R. PLANE	TAXI BUS	BREAKFAST	LUNCH	DINNER	HOTEL MOTEL	MISCELLANEOUS DESCRIPTION	AMOUNT
Grand Total			MILES @ .40s		\$	\$	\$	\$	\$	\$		\$

FISCAL OFFICE USE ONLY														
Inv Line	Description								*Extended Amt			*Category Code	*Ship To	
PO #	Line #	Dist #	Amount	Bud Ref	Fund	DeptID	Oper Unit	Approp	Account	Program	School Code	PC BU	Project	Activity
			\$											
			\$											
Inv Line	Description								*Extended Amt			*Category Code	*Ship To	
PO #	Line #	Dist #	Amount	Bud Ref	Fund	DeptID	Oper Unit	Approp	Account	Program	School Code	PC BU	Project	Activity
			\$											
			\$											
Inv Line	Description								*Extended Amt			*Category Code	*Ship To	
PO #	Line #	Dist #	Amount	Bud Ref	Fund	DeptID	Oper Unit	Approp	Account	Program	School Code	PC BU	Project	Activity
			\$											
			\$											

Example of Travel Request to Exceed 150% Limit Using Actual Expense Method

- I. Reason to Exceed
 - Brief description of the travel required and why the need to exceed the prescribed threshold is warranted.
- II. Support or Detail
 - Please split details between lodging and meals/incidentals. Do not include taxes in your rate calculation. Please detail separately if hotel/motel charges a “resort fee”.
 - GSA Rate
 - GSA Rate x 150%
 - GSA Rate x N%
 - i. The N% should be the percentage above GSA rate needed to reserve room described in Section I.
- III. Manager Sign-off
 - Please have manager sign-off on request prior to sending for OMB and DOA approval. This sign-off can be in the form of an e-mail as long as it clearly references the travel request and plainly grants approval.
- IV. Process Request Path
 - Please send all requests to John D. Nauman, OMB (SLC D570E)

Below is an example of Section II requirements (do not include tax)

GSA Rate				
Destination	County	Max Lodging	M&IE	First/Last Day
Miami (Oct 1 - Feb 29)	Miami-Dade	\$146.00	\$59.00	\$44.25
GSA Rate @ 150%				
Destination	County	Max Lodging	M&IE	First/Last Day
Miami (Oct 1 - Feb 29)	Miami-Dade	\$219.00	\$88.50	\$66.38
Actual expense for hotel for this training is \$299.00 per night plus 13% tax, which is 191% of the GSA rate.				
GSA Rate @ 191%				
Destination	County	Max Lodging	M&IE	First/Last Day
Miami (Oct 1 - Feb 29)	Miami-Dade	\$278.86	\$112.69	\$84.52



STATE OF DELAWARE Missing Receipt Affidavit

Date:	Organization:	Dept ID:
Name of Cardholder:	Phone #:	Cardholder's email:

I certify that I made the purchase shown below for official business, but do not have a receipt because (check all that apply):

- ☐ I had a receipt but am unable to locate it.
☐ I have a receipt, but it is not readable, and this document is provided in order to describe the items purchased.
☐ Order was placed via telephone, fax, or Internet, and merchant has not supplied an invoice.
☐ I have requested an invoice, but the merchant has not provided it.
☐ Merchant did not provide a detailed receipt.

All information must be typed, completed on-line, or printed in ink. **All information is required.** Use one affidavit per lost receipt.

Description of Goods and Services Purchased	
Merchant Name	
City	
Date of Purchase	
Detail Description of Items Purchased (Each line limited to 60 characters – attach additional sheet(s), if necessary)	Item Amount
Total Purchase Amount	

This document will be used in lieu of an invoice or receipt for this transaction. I certify that all items listed above (an on the attached, if applicable) were purchased and received for State of Delaware business.

Card holder Signature:		Date:	
Supervisory Signature:		Date:	
Supervisory Name (Print):			


[RESET FORM](#)

Miscellaneous Non-Receipt Transaction

<input type="text"/>	Bellhop Tip	<input type="text"/>	Maid Tip
<input type="text"/>	Baggage Carrier	<input type="text"/>	Tolls
<input type="text"/>	Other (Please describe) <input type="text"/>		
<input type="text"/> \$ 0.00 Total			

 Name of Traveler:

 Date(s) Charge Incurred:

 Traveler Signature:

 Supervisor:

 Department:

This form is to be used for recording any miscellaneous expenses incurred by the traveler that did not produce a detailed receipt. All claims for reimbursement of miscellaneous expenses must be itemized and attested to by the claimant and approved by claimant supervisor.